

Survey Privacy Impact Assessment (PIA)

Authority: Office of Management Budget (OMB) Memorandum (M) 03-22, OMB Guidance for Implementing the Privacy Provisions of the E-Government Act of 2002 & BRRM PVR #10- Privacy Accountability and #21-Privacy Risk Management, and the Privacy Act of 1974 (as amended).

SOI control number (if applicable)

CS 16-470

Date

05/20/2016

Section I - Introduction

Full survey name, and acronym (if this is a reoccurring survey, show date)

IRS Oversight Board Comprehensive Taxpayer Attitude Survey (CTAS)

General business purpose of survey (provide a clear, concise description of the survey, why it's needed, the benefits to the mission of the service)

The Comprehensive Taxpayer Attitude Survey (CTAS) is an annual general population survey of U.S. adults and asks for taxpayers' views on certain strategic level tax administration and IRS-related matters. The survey is administered by a vendor/contractor (i.e.,) under a Treasury/IRS-issued contract with the IRS Oversight Board. The findings from the CTAS provide the IRS Oversight Board with a clear and reliable taxpayer context that aids Board members in their review of the performance of current IRS taxpayer service and enforcement programs designed to improve voluntary compliance; and in the Board's deliberations on related IRS budget recommendations, proposals for strategic performance measures, and other matters that fall under the Board's statutory responsibility to oversee the IRS in its administration of internal revenue laws.

During August 2016, the IRS Oversight Board plans to undertake both a single nationwide random digit dialing (RDD) telephone survey of 1,000 adults based on a dual-frame blended sample of landline and cell phone households, as well as a concurrent survey of 1,000 respondents conducted online using the contractor's proprietary probability-based sampling frame. Fielding such a concurrent survey using an online panel and the same questions as those in the dual-frame RDD telephone survey will provide the Board valuable insight into a possible switch to a lower-cost online panel survey methodology for the Board's annual survey in the future, while at the same time preserve the unique value of the historical time series data based on the RDD telephone survey methodology. Having comparative results from both survey methods will ensure the Board has a way to gauge any differences in the survey responses between 2015 and 2016 that are primarily attributable to the differing survey methodologies, versus those differences that reflect real changes in the respondents' views - providing a means for adjusting the historical time series data, if needed, so as to maintain the comparability/integrity of the prior historically recorded trends.

The telephone version of this Board survey has been conducted on a yearly basis for more than a decade, i.e., since 2002; the online version of this survey is being done for the first time in 2016.

List all System of Records Notices (SORN) that apply. (SORN review required)

[Privacy Office Will Provide Language similar to below]

Treasury/IRS 00.001 - Correspondence Files and Correspondence Control Files
CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM include Initiators of correspondence; persons upon whose behalf the correspondence is initiated (including customers and employees who are asked to complete surveys); and subjects of correspondence

CATEGORIES OF RECORDS IN THE SYSTEM:

Correspondence received and sent with respect to matters under the jurisdiction of the IRS. Correspondence includes letters, telegrams, memoranda of telephone calls, email, and other forms of communication. Correspondence may be included in other systems of records described by specific notices.

TREASURY/DO .007 General Correspondence Files—Treasury/DO

Requested operational date

05/01/2016

Section II – About The Survey

1. Who will the survey be administered to

a. IRS employees, managers or executive service

Yes No

i. List all PII data used in the survey, or to select participants (*PII data includes information that can be linked to an individual by using other information. Data does not have to be linked by the IRS to be PII data. Data in the contractor's custody that is never requested by the IRS may also be PII data. Read the web page at http://irweb.irs.gov/AboutIRS/bu/pipds/pip/privacy/privacy_art/8352.aspx before answering this question*)
N/A

b. Taxpayers

Yes No

i. List all PII data used in the survey, or to select participants

No IRS, Treasury, or other government systems, applications, or data are used to conduct the survey or to select CTAS survey participants. In fact, no data of any kind is being provided by the Board to the vendor as part of this survey.

For the Phone Survey segment:

No data is provided by the Board to the vendor (contractor).

For the Online Survey segment:

No data is provided by the Board to the vendor (contractor).

In addition, no sensitive PII (i.e., information that can be tied back to a specific individual) is provided to the IRS Oversight Board as part of the results of this survey effort, which is why in prior iterations of this annual survey, the Department of the Treasury's Director of Privacy, Civil Liberties and Paperwork Reduction concluded that a privacy impact assessment was not required.

c. Others

N/A

2. Explain how participants are selected (*detailed description on method & reason of selection, if random, explain*)

Phone Survey:

Individual participants are selected via Random Digit Dialing (RDD) of household telephone numbers from working phone area codes and exchanges and by computer generating the last 4 digits. A screening question ensures that respondents are at least 18 years old. When call backs are required, the computer assisted telephone interviewing (CATI) process, used by the vendor, asks for first names only.

Online Survey:

In advance, and totally independent of this Board survey, participants have been recruited by the contractor () and have voluntarily completed the vendor's online panel registration surveys and provided their e-mail addresses, names, and addresses to the contractor. At a subsequent point in time during August 2016, a subset of these registrants will be asked by the contractor to participate in the Board's survey. That subset of potential online survey participants are selected via the contractor's proprietary probability-based sampling methodology, which is designed to provide a statistically representative sample of U.S. adults.

In addition, within the contractor's information systems, names and telephone numbers are not stored in the same data files as the response data on the Board's surveys, and the names/telephone numbers are deleted from the vendor's systems once the associated data processing steps are fully completed. Also, names and telephone numbers are never provided to the Board.

a. List the IRS, Treasury or other Government system(s), applications or data bases that the employee/taxpayer PII data is extracted or derived from. If data comes from other sources, describe the source of the information

No IRS, Treasury, or other government systems, applications, or data bases are used in the survey or to select CTAS survey participants.

3. Is the survey voluntary

Yes No

a. How is notice given that the survey is optional

Phone Survey:

At the start of the call, the phone survey interviewer informs the potential survey respondent that their participation is optional, including the wording, "This voluntary survey should take about 23 minutes to complete."

Online Survey:

As noted above, independent of the contract with the Board, online survey panelists volunteered to become potential survey respondents for the contractor by responding to offers from the contractor. Once accepted by the contractor as potential panelists, and from time to time, a subset of these volunteers are contacted and have the option to open an e-mail invitation from the contractor and decide how fully they want to participate in a given survey, if at all. This will also be the case with the Board's survey. The survey script introduction, sent along in the email invitation, states, "Please continue if you feel you can devote sufficient time and effort right now to reading each question carefully to provide thoughtful, carefully considered responses to the questions, and that all of your responses will be honest reflections of what you think. Click next to continue." The

panelist receiving the e-mail invitation can elect to not click "next" (i.e., decline to participate in the survey).

4. Is any Personally identifiable Information (PII)/data collected, disclosed or studied on employees, taxpayers, stakeholders or other individuals who choose not to participate Yes No

5. How will the survey be conducted

a. Electronically (explain delivery method & if cookies are used)

Yes. The IRS Oversight Board plans to undertake both a single nationwide random digit dialing (RDD) telephone survey of 1,000 U.S. adults based on dual-frame blended sample of landline and cell phone households, as well as a concurrent survey of 1,000 respondents conducted online using the contractor's proprietary probability-based sampling frame.

Phone survey:

The phone survey will entail live interviews conducted by telephone from phone centers using an interviewing procedure known as CATI—Computer Assisted Telephone Interviewing. Interviewers are professionally trained and continuously monitored and supervised. All data are entered and cleaned through the CATI system during the interviewing process, which eliminates editing and keypunch operations.

Online Survey:

As noted above, participants in the online survey will receive an e-mail from the contractor asking the recipient to participate in the survey. If they elect to participate in the survey, they will be guided through subsequent computer screens so as to supply their answers to the same set of questions posed in the Board survey administered by phone. [A copy of CTAS questionnaire is attached.]

As is the nature of how the contractor () conducts all of the online panel surveys for its business clients, the vendor offers points as a participation incentive, which can be redeemed for merchandise, gift cards, or other items. The vendor uses cookies on its online survey site to help recognize panelists as prior users. No Personal Information is stored on any cookie used. Optional cookies, both browser and Flash-based, are used to conduct advertising and website research. These cookies keep track of certain online advertisements and web pages that participants see, including how frequently the online content being measured is viewed by the user's computer. Only a small number of ads or websites are measured through this research program. Upon becoming a new member of the vendor's online community, users are automatically enrolled in this program.

Also, the contractor can disable any and all cookies associated with the ad/web tracking cookies, if necessary for the CTAS.

b. Phone (explain procedure, and provide script)

[Copy of CTAS questionnaire is attached]

Yes. See discussion above in General Business Purpose section and Section 5.a about concurrent online and phone survey modes, as well as Section 2 about phone survey.

As previously noted, the phone survey participants are selected via Random Digit Dialing (RDD) of household telephone numbers from working phone area codes and exchanges and by computer generating the last 4 digits so as to get a statistically representative sample of U.S. adults. A screening question ensures that respondents are at least 18 years old. For those agreeing to participate in the survey, employees of the contractor administer the survey questionnaire guided by the computer assisted telephone interviewing (CATI) process.

c. Mail (explain method for choosing participants, and provide example of cover letter to the participants)

N/A

d. Other

N/A

6. Who will conduct the survey? Please provide a copy of the contract

a. IRS conducted (name the office that will conduct the survey)

b. Contractor conducted

i. Has a Contracting Officer or a Contracting Officer's Representative (COR) verified that

1. All applicable FAR requirements are met to engage a contractor to perform the survey Yes No

2. That all required "non-disclosure" clauses are contained in the contract Yes No

3. That all contractor employees who will have access to the data have signed non-disclosure agreements, and the non-disclosure forms are on file with the COR Yes No

ii. If question 6b(i) contains any “no” answer, please explain

The 2016 CTAS reflects the fourth option year of the original contract put in place by Treasury Procurement Contracting Officer in June 2012. [Copy of original contract is attached]

References to FAR requirements can be found on pages 17 - 24 of that original contract.

The non-disclosure agreement was signed by an appropriate official of the contractor (i.e., _____) on behalf of her company (see pages 33-35 of contract).

At the time of the contract was signed in 2012, only the non-disclosure agreement reflected on pages 33-35 of the contract was required by the Department of the Treasury Contracting Officer.

Also, it is important to note that no information of any type is being provided to the contractor by the Board; and only a limited set of PII is being captured by the contractor employees through the course of the survey, and that PII is being stored in the contractor's data files in a manner that prevents it from being readily associated with a telephone number that would enable it to be linked to a specific individual.

We further note that the contractor follows the guidelines of the Code of Standards of the Council of American Survey Research Organizations (CASRO), as well as the American Association for Public Opinion Research (AAPOR). _____ is also a leading member of the Advertising Research Foundation (ARF), which also supports the highest ethical standards for data collection and treatment of respondents, empaneled or not.

iii. What is the level of background investigation completed on contractor employees prior to access to PII information about employees or taxpayers? Any contractor or subcontractor who will have access to employee or taxpayer PII data, must have at least a “Moderate Risk” (NACIC) investigation

As noted above, contractor employees are not being provided any IRS employee or taxpayer data as part of this survey effort.

c. What information/results will be provided to the business owners (*IRS requestors*) of the survey? We need to know that the employees or taxpayers who will participate cannot be identified under any circumstances, and no adverse actions can be taken against participants regarding their answers

In both the phone survey and online panel survey, respondents provide their views on a number of tax administration/IRS related questions such as how likely they are to use certain IRS services (see survey questionnaire). The responses to these tax-related questions are the data provided to the Board at the conclusion of the survey effort. Survey respondents are also asked to provide the following PII demographic information during the interview: gender, age, marital status, household income, employment status, Hispanic origin, race, rent or own, education level, and the number of members living in the household by age ranges. This information is later provided to the IRS Oversight Board but in an anonymized fashion, i. e., aggregated into response-distributions that are sorted by various demographic cuts, and on an individual basis but with no sensitive PII data elements (such as telephone number or name) that would enable the demographic data to be tied back to specific individuals.

Because no sensitive PII is provided to the IRS Oversight Board as part of this survey effort, in prior iterations of this annual survey, the Department of the Treasury's Director of Privacy, Civil Liberties and Paperwork Reduction had concluded that a privacy impact assessment was not required for the CTAS. Also, the IRS Oversight Board is prohibited by law from getting involved in individual tax matters and, thus, could not cause actions to be taken on an taxpayer, adverse or otherwise.

d. For employee or taxpayer satisfaction surveys, can you verify that no “raw” or un-aggregated employee or taxpayer data will be provided to any IRS office

N/A

e. If any employee or taxpayer identifiers will be provided to the business owner, explain the business reason

N/A

7. How does the administration of the survey guarantee that the PII data regarding employees or taxpayers will not be compromised, lost or stolen. Explain Office of Cyber security approved security & encryption used if data is transferred from IRS office to contractors, and back to the IRS. If data is not sent electronically, include in detail, information about commercial courier services, or U.S. mail used to ship paper, tapes or electronic media back and forth from the IRS to contractors. Ensure that Cyber security approves the security and data encryption process used by the contractor

As noted, above, no taxpayer-related information of any kind is provided by the Board to the contractor, and no sensitive PII is provided to the IRS Oversight Board by the contractor.

8. How is the survey PII data protected and stored? If data is housed at a contractor's site, on contractor's computers, give detailed information about the physical and electronic security & protection of the data before, during, and after the survey

As noted above, no information of any type is being provided to the contractor by Board; rather, only a limited set of PII is being captured by the

contractor employees through the course of the survey. Also as noted above, the PII information is being stored in separate data files that prevents it from being readily associated with a telephone number or name that would enable it to be linked to a specific individual, and the associated name and telephone are deleted from the vendor's systems once data processing steps are fully completed.

In conjunction with the conclusion by the Department of the Treasury's Director of Privacy, Civil Liberties and Paperwork Reduction in prior years that a privacy impact assessment was not required for the IRS Oversight Board's survey, the Board received a letter from the contractor noting added actions they take to ensure privacy protection procedures on the Board's survey. [Copy of contractor letter on CTAS privacy protection procedures is attached.] As noted in those procedures, the contractor deletes the telephones number of the respondents, once all the processing steps to produce the results for the Board are fully completed.

In addition, we further note that the contractor follows the guidelines of the Code of Standards of the Council of American Survey Research Organizations (CASRO), as well as the American Association for Public Opinion Research (AAPOR) and that the vendor protects respondents' privacy by ensuring that procedures are carefully followed, including compliance with the Health Insurance Portability and Accountability Act (HIPAA), the Gramm-Leach-Bliley Act, United States/European Union Safe Harbor principles, and Children's Online Privacy Protection Rule (COPPA).

The vendor also uses other measures to secure data including Physical Security - Visitor-logging at all sites, Card-key or key-code entry locks to sites, Card-key or key-code entry locks to Server rooms (authorized personnel only), Individual cabinet locks on server racks, and network authentication and authorization. Additionally, during the administration of phone surveys, the telephone number remains with the data collected only as long as needed to confirm the quality of the data collected and then is anonymized with a unique record ID. In the event that a call back is needed (in cases where the qualified respondent was not available or in cases where the respondent was not able to complete the survey all at one time and needed to be called back), the telephone number is retained for purposes of completing the survey. This is retained in the CATI system which is only accessible to those who are authorized to work on the survey. Once completed, the record is anonymized with a unique record ID as part of the completion process. No telephone numbers are retained past the completion of the survey. No telephone numbers are associated with any of the response raw data that is provided to the IRS Oversight Board Staff.

No phone numbers or names are stored with the response data, and as noted above, these telephone numbers are deleted once all the processing steps are completed. The server is not accessible from public networks/internet. A daily tape backup is performed overnight, the data are encrypted before being written to tape; the tapes are removed and secured in a locked cabinet in a locked office. The data are archived on a secure media for the set period allowed by the vendor's archive policy unless the client sends a written request to destroy the data.

9. Are any external resources used to create the database of participants Yes No

10. Are the survey results disclosed with any other Federal or State government offices Yes No

If yes, explain

Yes. The IRS Oversight Board shares the CTAS results with the Internal Revenue Service and Treasury officials and also typically publishes the aggregated results in a formal Board report. But again, in sharing the results of the CTAS with tax administration stakeholders and the public, no sensitive PII is made public that would enable responses to be connected to specific individuals.

11. Survey Records - Retention and Disposal (*Records Retention review required*)

a. Cite any business owner policy IRM Chapter (including Sections/subsection) and Record Control Schedule (RCS, including item number) that describes how the data is retained, stored and disposed of

In terms of the IRS Oversight Board, the records disposition authority submitted by the Board (job number) was approved by NARA on 1-3-2005. The results of the CTAS are covered under the associated records disposition authority in the section relating to the Boards "Publications, Studies, and Reports", which calls for the records to be retired to the Washington National Records Center 5 years after cutoff.

In terms of the support from IRS for this survey effort, the CTAS is unscheduled. An IRS request for records disposition authority for this Survey (and other similar external surveys Service-wide) is currently being drafted with the assistance of the IRS Records and Information Management (RIM) Program Office. When approved by the National Archives and Records Administration (NARA), it is anticipated that disposition instructions for this survey will include retentions for the datasets/raw data, background documentation, and summary/final reports, as applicable.

b. Explain how long any PII data will be retained by the contractor if they are conducting the survey on behalf of the IRS. The IRS Records Office can provide guidance on IRS requirements for records retention. All legal requirements that apply to IRS records (*and non-records*) must be followed by contractors)

For the telephone survey portion of this survey, the PII data held in the CATI data records as reference, such as a respondent's first name which was gathered for quality control purposes, are deleted/destroyed approximately two months after the completion of data collection. Data processing and reporting functions take place during these two months. Following approval of final report by IRS customer, this data file is deleted/destroyed. provides a letter to IRS Oversight Board certifying that the above records have been deleted/destroyed.

For the online survey, respondents are drawn from , a nationally representative sample. During the empaneling of each respondent, captures a wide array of data about each of our panelists (e.g., age, MSA, gender, race/ethnicity, marital status, education, employment status, housing type, HH income, household size, state, internet access, region of country), and is stored by our panel relations team on closed systems until a panelist is removed from the panel. This information is later provided to the IRS Oversight Board but in an anonymized

fashion, i.e., aggregated into response-distributions that are sorted by various demographic cuts, and on an individual basis but with no sensitive PPI data elements (such as name or email address) that would enable the demographic data to be tied back to specific individuals. This PII is never provided directly to the Board in the final data file. will destroy/delete all files related to the sample file two months after the close of data collection and that IRS Oversight Board has accepted the final report.

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12. Based on the information you have provided above, does the survey require a Privacy Act Notice to be provided to participants? Office of Disclosure will help you determine the need for a Privacy Act Notice or see IRM 11.3.16 Disclosure of Official Information, Privacy Act Notification Programs (*provide the Office of Privacy a copy of the Privacy Act Notice if one is required for this survey*)

Privacy Office will need to help make this determination. But given that (a) no taxpayer data of any kind is being provided to contractor to conduct this survey or to select the survey participants; and (b) that the survey respondents are informed at the start that completing the survey is voluntary, it would seem that no such Privacy Act Notice would be required.
